

**Attachment 1**  
**South Coast Air Quality Management District**  
**Fleet Modernization Program**  
**Vehicle Information Form**  
**Please Type or Print Neatly in INK only**

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**Section 1: Applicant Information**

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Applicant Name:	Applicant Address:	Applicant Phone:
Company Name:	Company Address:	Company Phone:

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**Counties Vehicle is Operating In** (Check all that apply and percentage)

☐ Los Angeles   ☐ Orange   ☐ Riverside   ☐ San Bernardino   ☐ Other

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**Section 2: Replaced Vehicle Information**

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Make:	Model:	Model Year:	GVWR:	Wt. Class:
Vehicle Identification Number:	Fleet Identification Number:	License Plate Number:	Vocation(s) :	

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**Section 3: Replaced Vehicle's Engine Information**

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Make:	Model:	Year:	Serial Number:	HP:
<b>Please make sure to capture a photo of the Engine plate to identify Engine Model Year and Serial number. If the Engine plate is missing, you must provide other proof to establish Engine Model Year and horsepower.</b>				
Fuel Type: <input type="checkbox"/> CNG <input type="checkbox"/> Diesel <input type="checkbox"/> LNG <input type="checkbox"/> LPG <input type="checkbox"/> Other:				

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**Section 4: Replacement Vehicle Information**

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Make:	Model:	Model Year:	GVWR:
Vehicle Identification Number:	License Plate Number:	Weight Class::	Single Exhaust: <input type="checkbox"/> Dual Exhaust: <input type="checkbox"/>

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**Section 5: Replacement Vehicle's Engine Information**

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Make:	Model:	Year:	Serial Number:	HP:
Family Number:	CARB Executive Order:	<b>NOTE: A copy of CARB Executive Order must be attached to this attachment.</b>		
Fuel Type: <input type="checkbox"/> CNG <input type="checkbox"/> Diesel <input type="checkbox"/> LNG <input type="checkbox"/> LPG <input type="checkbox"/> Other:				

## **Check List**

### **In order to process your application, you must provide the following documents:**

#### **1) Mileage**

To determine your Baseline Mileage, please provide the number of miles that you have driven the replaced vehicle in the South Coast Air Basin (SCAB) over the last three years. Odometer logs, maintenance records with recorded miles are preferred. If you have fuel records, please make sure the fuel records are dedicated to the replaced vehicle only. Estimating, averaging, total hours of engine operation, dividing among number of fleet vehicles are not allowed. Only the actual miles on the road will be accepted. AQMD will require that the maximum and minimum annual mileage of the replacement truck stays within 150% and 80% of baseline mileage respectively.

#### **2) Engine information**

Please provide photo's of replaced truck engine tag, identifying Model Year (MY) and horse power of the engine. If there is no engine tag, applicant shall prove Engine MY and horse power from engine manufacturer. Only Engine MY 1989 and older are eligible under Fleet Modernization Program. The horsepower for the replacement engine must not be greater than 120 percent of the replaced engine horsepower.

#### **3) Title and Registration**

Please provide a minimum of three years of Registration under the same ownership. In addition, current license plate number on the Registration should be the same as stated on the Title.

#### **4) Insurance**

Please provide a minimum of three years of insurance for the replaced truck. In addition, a current copy of General Liability insurance for the replaced truck or the replacement truck shall be provided.

#### **5) Vocation and Operating time**

The replacement truck must operate in the SCAB for at least 75% of the total annual operating time for a minimum of three years. Please provide a letter addressing your Vocation and percent of operation in SCAB. If you have any contract with any public or government entities, you should provide a copy of your contract. Applicant must operate replacement truck at least 85% of total annual operating time in the same vocation for 3 years.

#### **6) Dealer's Quote**

You can choose any truck dealership you prefer. Dealership shall provide a quote for the replacement truck which includes Base price, Federal Excise tax, and local Sales Tax. It is recommended that Sections 2, 3, 4 and 5 of Attachment 1 be completed by the dealership.

## **Attachment 2**

### **South Coast Air Quality Management District**

#### **Fleet Modernization Program Applicant Statement and Agreement**

I certify to the best of my knowledge this application meets the minimum requirements as defined in the Guidelines for the Fleet Modernization Program and that all the information provided in this application is accurate.

I understand that priority may be given to applicants who operate predominantly in the Port areas and agree to accept the evaluation performed on my application as described in the Fleet Modernization Program Guidelines. I understand that there are conditions placed upon receiving this incentive and agree to refund the incentive if at any time it is found that I do not meet those conditions.

I understand that this program has limited funds and that the AQMD shall be under no obligation to honor requests received following depletion of program funding. I acknowledge that receipt of this incentive prohibits application for any form of emission reduction credits including: Emission Reduction Credit (ERC), Mobile Emission Reduction Credit (MERC) and/or Certificate of Advanced Placement (CAP), for all time, from the South Coast Air Quality Management District or any other Air Quality Management or Air Pollution Control District.

I agree to maintain the replacement vehicle in accordance with all State and local laws. I also agree not to alter, change or otherwise tamper with the hardware or software that controls the engines emissions performance. If the integrity of the emission control devices are altered or disabled, I understand that I am responsible to refund the incentive in full.

In the event that the replacement vehicle(s) do not complete the project life of this application I agree to reimburse the AQMD according to the following payment schedule:

- **Five-Year Contract**
  - 100% of the total funds if contract is terminated in the first year
  - 80% of the total funds if contract is terminated between Years 1 and 2
  - 60% of the total funds if contract is terminated between Years 2 and 3
  - 40% of the total funds if contract is terminated between Years 3 and 4
  - 20% of the total funds if contract is terminated between Years 4 and 5
  - 0% of the total funds if contract is terminated after Year 5
- **Three-Year Contract**
  - 100% of the total funds if contract is terminated in the first year
  - 80% of the total funds if contract is terminated between Years 1 and 2
  - 60% of the total funds if contract is terminated between Years 2 and 3
  - 0% of the total funds if contract is terminated after Year 3

I agree to comply with all applicable Federal, State and local laws and/or regulations pertaining to the operation of trucks.

Persons applying on behalf of an entity must have legal authority to bind that entity.

Please Type or Print Clearly using INK only—Original Application Forms with an ORIGINAL SIGNATURE Must Be Submitted—Faxes Will Not Be Accepted

Authorized Signature \_\_\_\_\_ Date \_\_\_\_\_

Applicant Name \_\_\_\_\_ Title \_\_\_\_\_

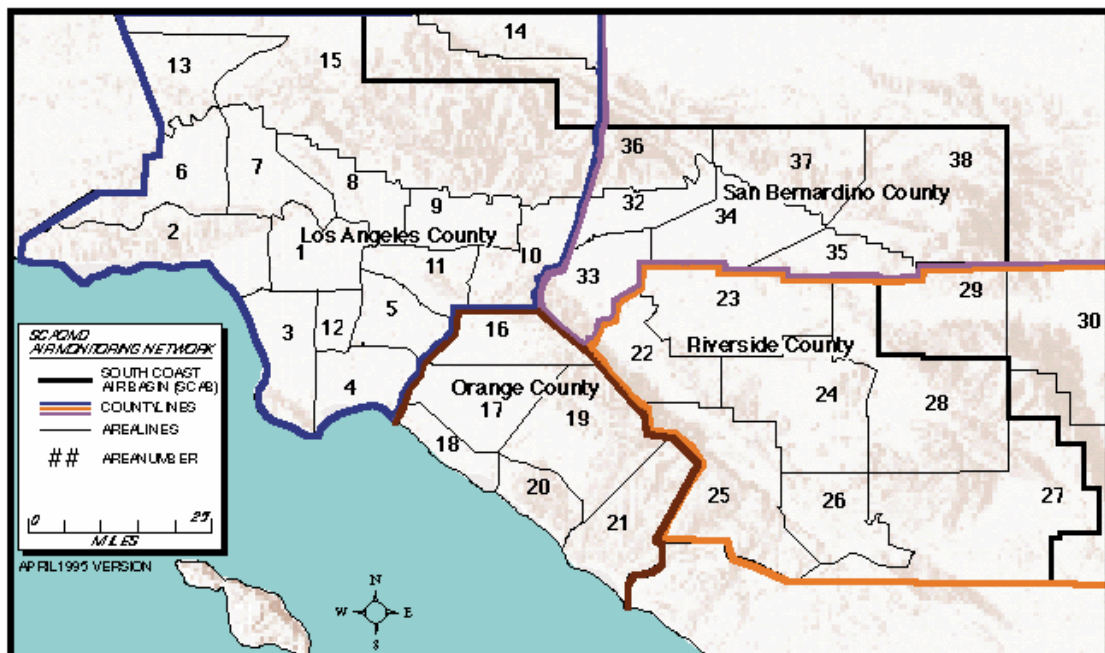
### Attachment 3

#### South Coast Air Quality Management District

#### Fleet Modernization Program Map of the South Coast Air Basin

Applicants in the AQMD's Fleet Modernization Program must accept operational limits on where and how much they drive the replacement vehicle they receive as a result of participating in this program. Specifically, applicants must agree to drive 75% of their annual miles inside the South Coast Air Basin. Applicant's annual mileage shall not exceed 1.5 times the base mileage. The map below shows the applicable boundaries.

A more detailed map is available upon request.



## Major Truck Routes Into and Out of the South Coast Air Basin

The South Coast Air Basin (SCAB) is bordered by the Pacific Ocean to the west and the San Gabriel, San Bernardino, and San Jacinto Mountains to the north and east. The Basin includes all of Orange County and the non-desert portions of Los Angeles, Riverside, and San Bernardino counties.

Please use the following table (if needed) to help determine the miles driven inside and outside the SCAB. Reporting these miles for 5 years is required under your contract.

<b>SCAB BOUNDARY TRAVELING NORTH</b> Bordered by the Sierra Madre, San Gabriel and San Bernardino Mountains		
	<b>City</b>	<b>Other Description</b>
I-5 N	Frazier Park	Tejon Pass
I-15 N	Cajon	El Cajon pass 7 miles north of the joining of the 15 /215
<b>SCAB BOUNDARY TRAVELING SOUTH</b> Bordered by San Diego County		
I-15 S	Rainbow	San Diego County line
I-5 S	San Clemente	San Diego County line
<b>SCAB BOUNDARY TRAVELING EAST</b> Bordered by the Sierra Madre, San Gabriel and San Bernardino Mountains		
I-10 E	Cabazon	5 miles prior to CA 111
CA-14	Acton	Soledad Pass Red Rover Mine Road Exit
<b>SCAB BOUNDARY TRAVELING WEST</b> Bordered by the Pacific Ocean and Ventura County Line		
CA-126	East of Valencia West of Piru	Ventura County line Approximately 5 miles west of I-5
CA-118	Chatsworth	Ventura County line Approximately 2 miles west of Topanga Canyon Road
CA-101	Westlake Village/Thousand Oaks	Ventura County line Between Lindero Canyon exit and S. Westlake Blvd. exit

## Attachment 4

**South Coast Air Quality Management District**  
**Fleet Modernization Program**  
**Internal Revenue Service Form W-9**

Form **W-9**  
 (Rev. December 2000)  
 Department of the Treasury  
 Internal Revenue Service

**Request for Taxpayer  
 Identification Number and Certification**

**Give form to the  
 requester. Do not  
 send to the IRS.**

Please print or type	Name (See <b>Specific Instructions</b> on page 2.)	
	Business name, if different from above. (See <b>Specific Instructions</b> on page 2.)	
	Check appropriate box: <input type="checkbox"/> Individual/Sole proprietor <input type="checkbox"/> Corporation <input type="checkbox"/> Partnership <input type="checkbox"/> Other ▶ .....	
	Address (number, street, and apt. or suite no.)	Requester's name and address (optional) <b>Gateway Cities Council of Govts.          7300 Alondra Boulevard, Suite 201          Paramount, California 90723</b>
	City, state, and ZIP code	

**Part I Taxpayer Identification Number (TIN)**

Enter your TIN in the appropriate box. For individuals, this is your social security number (SSN). **However, for a resident alien, sole proprietor, or disregarded entity, see the Part I instructions on page 2.** For other entities, it is your employer identification number (EIN). If you do not have a number, see **How to get a TIN** on page 2.

**Note:** If the account is in more than one name, see the chart on page 2 for guidelines on whose number to enter.

Social security number  
 | | | + | | |  
 | | | + | | |

or

Employer identification number  
 | | | + | | |  
 | | | + | | |

List account number(s) here (optional)  
**Gateway Cities Diesel Emission  
 Reduction Pilot Program: Truck Fleet  
 Modernization Program**

**Part II For U.S. Payees Exempt From  
 Backup Withholding** (See the  
 instructions on page 2.)

**Part III Certification**

Under penalties of perjury, I certify that:

- The number shown on this form is my correct taxpayer identification number (or I am waiting for a number to be issued to me), **and**
- I am not subject to backup withholding because: **(a)** I am exempt from backup withholding, or **(b)** I have not been notified by the Internal Revenue Service (IRS) that I am subject to backup withholding as a result of a failure to report all interest or dividends, or **(c)** the IRS has notified me that I am no longer subject to backup withholding, **and**
- I am a U.S. person (including a U.S. resident alien).

**Certification instructions.** You must cross out item 2 above if you have been notified by the IRS that you are currently subject to backup withholding because you have failed to report all interest and dividends on your tax return. For real estate transactions, item 2 does not apply. For mortgage interest paid, acquisition or abandonment of secured property, cancellation of debt, contributions to an individual retirement arrangement (IRA), and generally, payments other than interest and dividends, you are not required to sign the Certification, but you must provide your correct TIN. (See the instructions on page 2.)

**Sign  
 Here**

Signature of  
 U.S. person ▶

Date ▶

**Purpose of Form**

A person who is required to file an information return with the IRS must get your correct taxpayer identification number (TIN) to report, for example, income paid to you, real estate transactions, mortgage interest you paid, acquisition or abandonment of secured property, cancellation of debt, or contributions you made to an IRA.

**Use Form W-9 only if you are a U.S. person** (including a resident alien), to give your correct TIN to the person requesting it (the requester) and, when applicable, to:

- Certify the TIN you are giving is correct (or you are waiting for a number to be issued).
- Certify you are not subject to backup withholding, or
- Claim exemption from backup withholding if you are a U.S. exempt payee.

**If you are a foreign person, use the appropriate Form W-8.** See Pub. 515, Withholding of Tax on Nonresident Aliens and Foreign Corporations.

**Note:** If a requester gives you a form other than Form W-9 to request your TIN, you must use the requester's form if it is substantially similar to this Form W-9.

**What is backup withholding?** Persons making certain payments to you must withhold and pay to the IRS 31% of such payments under certain conditions. This is called "backup withholding." Payments that may be subject to backup withholding include interest, dividends, broker and barter exchange transactions, rents, royalties, nonemployee pay, and certain payments from fishing boat operators. Real estate transactions are not subject to backup withholding.

If you give the requester your correct TIN, make the proper certifications, and report all your taxable interest and dividends on your tax return, payments you receive will not be subject to backup withholding. **Payments you receive will be subject to backup withholding if:**

- You do not furnish your TIN to the requester, or
- You do not certify your TIN when required (see the Part III instructions on page 2 for details), or
- The IRS tells the requester that you furnished an incorrect TIN, or
- The IRS tells you that you are subject to backup withholding because you did not report all your interest and dividends on your tax return (for reportable interest and dividends only), or

5. You do not certify to the requester that you are not subject to backup withholding under 4 above (for reportable interest and dividend accounts opened after 1983 only).

Certain payees and payments are exempt from backup withholding. See the Part II instructions and the separate **Instructions for the Requester of Form W-9**.

**Penalties**

**Failure to furnish TIN.** If you fail to furnish your correct TIN to a requester, you are subject to a penalty of \$50 for each such failure unless your failure is due to reasonable cause and not to willful neglect.

**Civil penalty for false information with respect to withholding.** If you make a false statement with no reasonable basis that results in no backup withholding, you are subject to a \$500 penalty.

**Criminal penalty for falsifying information.** Willfully falsifying certifications or affirmations may subject you to criminal penalties including fines and/or imprisonment.

**Misuse of TINs.** If the requester discloses or uses TINs in violation of Federal law, the requester may be subject to civil and criminal penalties.

## Attachment 5

<p style="text-align: center;"><b>South Coast Air Quality Management District</b> <b>Fleet Modernization Program</b> <b>Replaced Vehicle Inspection Form</b></p>
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All trucks must be inspected. This inspection is to ensure that all are roadworthy. If BIT inspection records cannot be provided to AQMD, this form must be completed by the dealership or authorized maintenance facility.

Vehicle Make	Model	Year	Vehicles Registered Owner	
License Plate Number			Vehicle Identification Number	
Fleet Unit Number	Mileage/Hub Miles		Street Address	P.O. Box
Motor Carrier (if other than owner)			City	State ZIP

For replacement vehicle, please provide detailed invoice with total costs.

**Company:** \_\_\_\_\_

**Address:** \_\_\_\_\_

**City/State/Zip:** \_\_\_\_\_

**Authorized Name:** \_\_\_\_\_

**Phone:** \_\_\_\_\_

**Authorized Signature:** \_\_\_\_\_

**Date:** \_\_\_\_\_

**Dealer/Distributor Statement:** I certify under penalty of perjury that the information provided here is accurate and the vehicle is roadworthy and in running condition. I further certify that I understand that this Certificate of Vehicle Inspection is incorporated in the AQMD's Master Agreement.

Date of Inspection:

Inspectors Name and Signature:



**Replaced Vehicle Inspection Form****Page 2**

✓	Brakes and Tires	Comments and Cost to Repair
	BRAKE LINING, DRUMS & ADJUSTMENT	
	AIR HOSES & LINES CONDITION	
	AIR LOSS TEST (APPLIED & UNAPPLIED)	
	RIM CONDITION, I.E. CRACKS, LUGS LOOSE	
	INFLATION PER MFG RECOMMENDATIONS	
	PARKING BRAKE	
	<b><u>SUSPENSION &amp; CHASSIS</u></b>	
	CHECK STEERING FREE LASH, MOUNTS	
	STEERING ARMS, DRAG LINKS, TIE ROD ENDS	
	FIFTH WHEEL CONDITION, MOUNTS, ADJ.	
	DRIVE SHAFTS, U-JOINTS, COMPENSATORS	
	WHEEL SEAL LEAKS, BEARING HUB LEVELS	
	SPRING, SHACKLES, U-BOLTS, TORQUE ARMS	
	<b><u>SAFETY EQUIPMENT</u></b>	
	WINDSHEILD WIPERS, WINDOW CRACKS	
	LIGHTS, REFLECTORS, MUD FLAPS	
	WARNING DEVICES: AIR, OIL, TEMPERATURE	
	<b><u>ENGINE</u></b>	
	CHECK CAB JACK SYSTEM	
	RADIATOR & WATER HOSES – CONDITION	
	BELTS, COMPRESSOR FAN, WATER PUMP	
	AIR LINES, LEAKS - CONDITION	
	EXHAUST SYSTEM, LEAKS	
	ENGINE MOUNTS, OIL & FUEL LEAKS	
	CLUTCH ADJUSTMENT & FREE PLAY	
	OIL LEVEL, FILTER CONDITION	
	SERVICE BATTERY BOX COVER	

## Attachment 6

### South Coast Air Quality Management District Fleet Modernization Program Definition of Terms

AQMD	South Coast Air Quality Management District
ARB	California Air Resources Board.
Baseline Horsepower	The manufactures rated horsepower for the replaced vehicle engine. In the absence of a manufactures rated horsepower for the replace vehicle engine, a dynamometer test may be performed at the applicant's expense to determine the base line horsepower rating.
BIT	Biennial Inspection of Terminals
CHP	California Highway Patrol
Digital Odometer	An GPS-EMU device provided to the applicant by the AQMD that automatically records the total miles a replacement truck is driven in each of California's air quality non-attainment areas and has the capability of transmitting the data to AQMD. A digital odometer must be installed by the truck dealer in each replacement truck. If the odometer is not available at the time of purchase of the replacement truck, the applicant must return the truck to the dealer for installation of the digital odometer when it becomes available.
GPS-EMU	Global Positioning System – Electronic Monitoring Unit
Qualified Salvage Yard	A vehicle salvage yard that is AQMD approved to destroy replaced vehicles. To qualify, a salvage yard must have all of the appropriate licenses with the DMV and must be certified to handle hazardous materials.
PM Control Device	Exhaust aftertreatment device used to clean up diesel soot or particulate matter. PM control devices must be verified for use in the replacement vehicle by the ARB.
Port of Los Angeles Truck Driver	An individual who made at least 100 deliveries to or from the POLA in the 12 months preceding his/her program application.
Reflash	Reprogramming the engine control module to achieve lower NOx emissions.
Replaced Vehicle	1986 or older vehicle turned in to the program to be scrapped and replaced. Vehicle and engine will be destroyed at qualified salvage yard.
Replacement Vehicle	1999 or newer vehicle that will be purchased with assistance from the AQMD.
Vocation	The business and application for which the applicant uses his/her truck, - e.g., port container, recycled material or dirt hauling, etc.). Essentially, vocation must be the same for the replacement (newer) truck as it was for the replaced (old) truck, over the 5-year life of the project.

**Attachment 7**  
**No Disclosure Form**  
**Please initial each section.**  
**(See PA#2007-01 for additional information and requirements):**

The purchase of this low-emission technology is **NOT** required by any local, state, and/or federal rule or regulation.

The definitions of qualifying projects are described in PA #2007-01. These definitions have been reviewed and this application is consistent with those definitions.

The vehicle/engine will be used within the SCAQMD boundaries (with the emission reduction system operating) for at least the projected usage shown in this application, and no less than 75 percent of the time.

All project applicants must submit documentation that supports the activity claimed in the application (i.e., fuel receipts, mileage logs and/or hour-meter readings covering the last three years).

The grant contract language cannot be modified without the written consent of all parties.

I understand that an IRS Form 1099 may be issued to me for incentive funds received under the Carl Moyer Fleet Modernization Program. I understand that it is my responsibility to determine the tax liability associated with participating in the Carl Moyer Fleet Modernization Program.

I understand that a SCAQMD-funded Global Positioning System (GPS) unit will be installed on the vehicle(s). I will submit data as requested and otherwise cooperate with all data reporting requirements. I also understand that the additional cost of the GPS unit will be added to the project cost when calculating cost-effectiveness, though the SCAQMD will pay for this system directly.

I understand that the SCAQMD has the right to conduct unannounced inspections for the full project life to ensure the project equipment is fully operational at the activity level committed to by the contract.

I understand that all emission reductions resulting from funded projects will be retired. To avoid double counting of emission reductions, project vehicles and/or equipment may not receive funding from any other government grant program that is designed to reduce mobile source emissions.

I understand that a tamper proof, non-resettable odometer must be installed on all vehicles and that this odometer will record the miles accumulated within the SCAQMD boundaries.

I understand that any tax credits claimed must be deducted from the CMP request.

Please check one:

☐ I **do not** plan to claim a tax credit or deduction for incremental costs funded by the CMP.

☐ I **do** plan to claim a tax credit or deduction for incremental costs funded by the CMP.

If so, please indicate amount here: \$ \_\_\_\_\_

☐ I plan to claim a tax credit or deduction only for the portion of incremental costs not funded by the CMP. If so, please indicate amount here: \$ \_\_\_\_\_

\_\_\_\_\_  
Applicant's Signature

\_\_\_\_\_  
Date

\_\_\_\_\_  
Applicant's Name (please print)

\_\_\_\_\_  
Title

**Attachment 8**  
**Campaign Contributions Disclosure**

California law prohibits a party, or an agent, from making campaign contributions to AQMD Governing Board Members or members/alternates of the Mobil Source Pollution Reduction Committee (MSRC) of \$250 or more while their contract or permit is pending before the AQMD; and further prohibits a campaign contribution from being made for three (3) months following the date of the final decision by the Governing Board or the MSRC on a donor's contract or permit. Gov't Code §84308(d). For purposes of reaching the \$250 limit, the campaign contributions of the bidder or contractor plus contributions by its parents, affiliates, and related companies of the contractor or bidder are added together. 2 C.C.R. §18438.5.

In addition, Board Members or members/alternates of the MSRC must abstain from voting on a contract or permit if they have received a campaign contribution from a party or participant to the proceeding, or agent, totaling \$250 or more in the 12-month period prior to the consideration of the item by the Governing Board or the MSRC. Gov't Code §84308(c). When abstaining, the Board Member or members/alternates of the MSRC must announce the source of the campaign contribution on the record. *Id.* The requirement to abstain is triggered by campaign contributions of \$250 or more in total contributions of the bidder or contractor, *plus* any of its parent, subsidiary, or affiliated companies. 2 C.C.R. §18438.5.

In accordance with California law, bidders and contracting parties are required to disclose, at the time the application is filed, information relating to any campaign contributions made to Board Members or members/alternates of the MSRC, including: the name of the party making the contribution (which includes any parent, subsidiary or otherwise related business entity, as defined below), the amount of the contribution, and the date the contribution was made. 2 C.C.R. §18438.8(b).

The list of current AQMD Governing Board Members can be found at the AQMD website ([www.aqmd.gov](http://www.aqmd.gov)). The list of current MSRC members/alternates can be found at the MSRC website (<http://www.cleantransportationfunding.org>).

**SECTION I.** Please complete Section I.

**Contractor:**

**RFP #:** \_\_\_\_\_

**List any parent, subsidiaries, or otherwise affiliated business entities of Contractor:** *(See definition below).*

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**SECTION II**

Has contractor and/or parent, subsidiary, or affiliated company, or agent thereof, made a campaign contribution(s) totaling \$250 or more in the aggregate to a current member of the South Coast Air Quality Management Governing Board or members/alternates of the MSRC in the 12 months preceding the date of execution of this disclosure?

☐ Yes    ☐ No

**If YES, complete Section II below and then sign and date the form.  
If NO, sign and date below. Include this form with your submittal.**

**Campaign Contributions Disclosure, *continued*:**

Name of Contributor \_\_\_\_\_

_____	_____	_____
Governing Board Member or MSRC Member/Alternate	Amount of Contribution	Date of Contribution

Name of Contributor \_\_\_\_\_

_____	_____	_____
Governing Board Member or MSRC Member/Alternate	Amount of Contribution	Date of Contribution

Name of Contributor \_\_\_\_\_

_____	_____	_____
Governing Board Member or MSRC Member/Alternate	Amount of Contribution	Date of Contribution

Name of Contributor \_\_\_\_\_

_____	_____	_____
Governing Board Member or MSRC Member/Alternate	Amount of Contribution	Date of Contribution

Name of Contributor \_\_\_\_\_

_____	_____	_____
Governing Board Member or MSRC Member/alternate	Amount of Contribution	Date of Contribution

**I declare the foregoing disclosures to be true and correct.**

By: \_\_\_\_\_

Title: \_\_\_\_\_

Date: \_\_\_\_\_

<b>DEFINITIONS</b>
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**Parent, Subsidiary, or Otherwise Related Business Entity.**

- (1) Parent subsidiary.** *A parent subsidiary relationship exists when one corporation directly or indirectly owns shares possessing more than 50 percent of the voting power of another corporation.*
- (2) Otherwise related business entity.** *Business entities, including corporations, partnerships, joint ventures and any other organizations and enterprises operated for profit, which do not have a parent subsidiary relationship are otherwise related if any one of the following three tests is met:*
  - (A)** *One business entity has a controlling ownership interest in the other business entity.*
  - (B)** *There is shared management and control between the entities. In determining whether there is shared management and control, consideration should be given to the following factors:*
    - (i)** *The same person or substantially the same person owns and manages the two entities;*
    - (ii)** *There are common or commingled funds or assets;*
    - (iii)** *The business entities share the use of the same offices or employees, or otherwise share activities, resources or personnel on a regular basis;*
    - (iv)** *There is otherwise a regular and close working relationship between the entities; or*
  - (C)** *A controlling owner (50% or greater interest as a shareholder or as a general partner) in one entity also is a controlling owner in the other entity.*

**2 Cal. Code of Regs., §18703.1(d).**